EXHIBIT 10

To Whom it may concern:

I, Ana H. Nieves, daughter of the late Juan A. Nieves Ortiz, I declare that my father died on December 30, 2017. He lived his last 15 years with me. even though my mom is alive. They, not got divorced but I was the one who took care of him during the last years. of his live. If there was any benefit for my dad I would claim it as a caregiver and eldest daughter.

Thank you

Ana H. Nieves Lebrón
Urb. El Culebrinas
I-7 Calle Pino
San Sebastián, P.R.
00685

Phone number. 939-277-6045

Participant must provide all of the information below **in English**:

1.   Participant's contact information, including email address, and that of its counsel, if any:

Participant's Name: _____

Participant's Address: _____

Participant's Email Address: _____

Name of Counsel: _____

Address of Counsel: _____

Email Address of Counsel: _____

2.   Participant's Claim number and the nature of Participant's Claim:

Claim Number: _____

Nature of Claim: _____

By: _____
      Signature

      _____
      Print Name

      _____
      Title (if Participant is not an individual)

      _____
      Date

Instructions for Filing Notice of Participation: If you are represented by counsel, this Notice must be filed electronically with the Court on the docket using the CM/ECF docket event Notice of Intent to Participate in Discovery for Commonwealth Plan Confirmation, in *In re Commonwealth of Puerto Rico,* Case No. 17 BK 3283-LTS, through the Court's case filing system on or before the applicable deadline. If you are <u>not</u> represented by counsel, you may instead mail this Notice to the Court's Clerk's Office at: United States District Court, Clerk's Office, 150 Ave. Carlos Chardon Ste. 150, San Juan, P.R. 00918-1767.

A. Nieves.
Urb. El Culebrinas
I-7 Calle Pino
San Sebastian,
P.R. 00685

SAN JUAN PR 009

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